REGISTERED No. M. 7463.

KERALA GAZETTE

EXTRAORDINARY

PUBLISHED BY AUTHORITY

Vol. VII] Trivandrum, Friday, 23rd March 1962 / 2nd Chaitra 1884 [No. 72

GOVERNMENT OF KERALA

Development Department (Municipal Rules)

NOTIFICATION

No. 58518/Ml. Rules. III/61. *Dated, Trivandrum,* 22nd *March* 1962.

S. R. O. No. 90/62.—In exercise of the powers conferred by sub-section (3) of Section 1 of the Kerala Local Authorities Entertainments Tax Act, 1961 (Act 20 of 1961) the Government of Kerala hereby appoint the first day of April, 1962 to be the date on which the said Act shall come into force.

By order of the Governor,

S. ANANTAKRISHNAN,
Additional Secretary.

PRINTED AND PUBLISHED BY THE S.G.P. AT THE GOVERNMENT PRESS,
TRIVANDRUM, 1962.

GOVERNMENT OF KERALA

Development Department, (Municipal Rules)

NOTIFICATION

G.O. MS. 281|62|DD. *Dated, Trivandrum, 22nd March 1962.*

S.R.O. No. 91|62.—In exercise of the powers conferred by Section 11 of the Kerala Local Authorities Entertainments Tax Act, 1961 (Act 20 of 1961), the Government of Kerala hereby make the following rules:—

THE KERALA LOCAL AUTHORITIES ENTERTAINMENTS TAX RULES, 1962

PART I

PRELIMINARY

1. (a) These rules may be called 'the Kerala Local Authorities Entertainments Tax Rules, 1962'.

(b) They shall come into force on the 1st April, 1962.

2. In these rules, unless there is anything repugnant in the subject or context—

(a) 'the Act' means the Kerala Local Authorities Entertainments Tax Act, 1961.

(b) 'Executive Authority' means in the case of a Municipality or Corporation, the Commissioner and in the case of a Panchayat the executive authority as defined in the Kerala Panchayats Act, 1960 (Act 32 of 1960).

(c) 'Form' means a form appended to these rules.

(d) 'Season ticket' means a ticket which authorise admission to a series of entertainments during a definite period specified, in it.

3. For the purposes of these rules—

(i) 'admission to an entertainment' and all cognate expressions shall include the admission on payment of a person admitted to one part of a place of entertainment to—

(a) another part thereof subsequently, and

(b) any seat or other accommodation in the place of entertainment.

(ii) Entertainment shall include a series of entertainments held on any day reckoned from sunrise to sunrise.

PART II

Payment of the Tax by composition

4. Any proprietor desiring to compound the tax under section 4 of the Act, shall, not less than seven days before the commencement of the entertainment, apply to the local authority furnishing details of the place, date, time and nature of the entertainment, the tickets of all classes proposed for issue and the rates of payment therefor, the maximum seating capacity in respect of each class, the probable number of admissions on payment in each class and the amount which the applicant offers as payment for the composition of the tax.

5. (1) The local authority shall, if it proposes to sanction the application, fix the amount for which the entertainments tax may be compounded and specify the conditions, if any, subject to which the composition will be accepted. The entertainment shall be held only on payment of the sum so fixed or such portion thereof as may be specified by the local authority:

Provided that the tax so compounded shall not be less than 75 per cent of the probable estimate of tax payable under section 3 of the Act:

Provided further that the tax compounded at a time shall not be for a period of less than one month and more than three months.

(2) The local authority shall issue to the proprietor a certificate in Form I and the proprietor shall comply with all the conditions laid down therein.

PART III

Payment by means of Stamps

6. The rules in this Part shall apply to all entertainments admissions to which are required to be by tickets of the nature specified in clause (a) of sub-section (1) of section 5 of the Act.

7. Save as provided by the rules in this Part, no person shall mark or cause or permit to be marked in any manner any stamp referred to in clause (a) of sub-section (1) of section 5 of the Act.

8. The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorising a person to be admitted to an entertainment unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on the ticket.

For the purpose of this rule, "price of admission" means price exclusive of the entertainments tax and there shall be marked on every such ticket a statement that the price marked thereon excludes the entertainments tax.

9. The proprietor shall not issue or cause or permit to be issued to any person any stamp referred to in clause (a) of sub-section (1) of section 5 of the Act otherwise than securely affixed to a ticket issued for the purpose of authorising admission to an entertainment.

10. The proprietor shall not, on any payment for admission to an entertainment being made, issue or cause or permit to be issued in respect of that payment any ticket authorising admission to the entertainment, other than a ticket to which is affixed a stamp indicating the proper amount of entertainments tax chargeable in respect of that payment.

11. (1) Save as provided by the rules in this Part, no stamp affixed to a ticket and indicating the proper entertainments tax payable in respect thereof shall be defaced, cut, torn or diminished before the ticket to which it is so affixed is issued and the proprietor shall not admit or cause or permit to be admitted any person to the entertainment by virtue of a ticket bearing a stamp which has been defaced, cut, torn or diminished.

(2) No person, being the holder of a ticket, to which a stamp is affixed, issued for the purpose of authorising admission to an entertainment, shall deface, cut, tear or diminish the stamp, or cause or permit to be defaced, cut, torn or diminished.

(3) The proprietor shall cause the tickets of all persons about to be admitted to the entertainment to be collected and every person about to be admitted by means of a stamped ticket shall immediately before admission to the entertainment deliver the ticket with the stamp affixed to the person who is collecting the tickets.

(4) When a ticket is so collected, the proprietor shall forthwith cause the stamp on the ticket to be defaced by tearing the ticket into two portions across the stamp. One portion of the ticket shall be returned to the person to be admitted to the entertainment and the other portion shall be retained and kept by the proprietor until mid-day following the conclusion of the entertainment. The portion so retained and kept shall be destroyed immediately thereafter.

12. (1) Where any ticket purporting or intended to authorise the admission to the entertainment of more than one person is issued, the ticket shall be clearly marked with the number of persons so authorised to be admitted and the total price charged for the ticket, and the proprietor shall not admit or cause or permit to be admitted to the entertainment by virtue of that ticket a greater number of persons than that marked on the ticket.

(2) For the purpose of calculating the entertainments tax chargeable in such a case, there shall be deemed to be as many payments for admission as there are persons authorised to be admitted under the ticket and each of these payments shall be

deemed to be equal in amount to the total price charged for the ticket divided by the total number of persons so authorised.

For the purpose of this rule, two children over three years and under twleve years of age each shall be considered to be equivalent to one person.

13. (1) Where the entertainments tax is calculated on a lump sum paid for a season ticket, or for a ticket authorising admission to any entertainment during a certain period of time, the ticket shall, before being issued be marked with the name of the person to whom it is to be issued.

(2) Before any such season or other ticket is issued, a stamp indicating the proper amount of entertainments tax chargeable thereon shall be affixed thereto and the proprietor shall deface the stamp or cause it to be defaced by writing in ink on the face thereof the date of issue of the ticket and any stamp so defaced shall not be required to be defaced again at the time of admission to the entertainment in the manner prescribed in sub-rule (4) of rule 11.

14. The proprietor shall not admit or cause or permit to be admitted to the entertainment, any person without a ticket with the stamp for the proper amount of the tax affixed to it unless the person is the holder of a pass entitling him to be admitted without payment and clearly marked "free":

Provided that maximum number of free passes and badges which can be issued for entertainment shall be limited to 5% of the total number of seats available in each class.

15. The proprietor shall give not less than three days' notice of the place, date, time and nature of the entertainment to the Executive authority of the local authority concerned and the officer in charge of the police station having jurisdiction over the place.

16. The proprietor shall keep a register of entertainments tax stamps purchased and used in Form II and a register of tickets sold in Form III and shall submit to the local authority concerned a statement of entertainments tax stamps affixed to the tickets sold for admission in Form No. II and Form No. III.

17. The proprietor shall, at all reasonable times, on demand by any officer authorised by the local authority in this behalf produce or cause to be produced to that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and portions of tickets and all stamps for the time being in his possession and shall allow that officer to inspect and take an account of the same or to remove the same for the purpose of examination or inquiry.

18. A person who has been admitted to an entertainment shall upon demand made by an officer authorised to enter any place of entertainment under section 9 of the Act during the course of or immediately before or after, the entertainment

produce to such officer the portion of the ticket bearing a stamp defaced in accordance with the rules in this Part by virtue of which ticket he was admitted or the pass entitling him to be admitted without payments.

19. The local authority shall repay to the proprietor of any entertainment, the value of stamps that are returned by him without having been cut, torn, defaced, diminished or otherwise spoiled or rendered unfit after deducting 5 naye paise for each rupee or portion of a rupee on the aggregate value of the stamps and may reissue them for their face value.

PART IV

Payment of the tax on the basis of returns

20. Any proprietor wishing to enter into an arrangement for the payment of tax in the manner specified in the latter part of clause (b) of sub-section (1) of section 5 of the Act shall apply to the local authority concerned not less than seven days before the entertainment, in Form IV furnishing details as to the place, date, time and nature of the entertainment and also the rates of payment for admission to it. Except in cases where the local authority concerned has by an order in writing exempted the proprietor from doing so, the application shall be accompanied by the tickets of all classes proposed for issue, the tickets of each class being printed in a different colour and bearing separate serial numbers. The local authority concerned, may for sufficient reasons, condone the delay in the presentation provided it is presented at least 24 hours prior to the commencement of the entertainment.

21. The local authority concerned shall, if it proposes to sanction the application fix the amount and the nature of the security to be furnished by the proprietor and the time within which such security should be furnished. When the security is furnished, the local authority concerned shall grant the proprietor a permit in Form V.

22. When a permit is granted, any officer authorised in this behalf the local authority concerned shall impress with the official seal of the local authority, all the tickets sent by the proprietor along with his application and return them to the proprietor. The same procedure shall be adopted, in respect of the tickets that may subsequently be issued by the proprietor, and for this purpose such officer may require the proprietor to forward to him such tickets in such intervals as he may fix.

The sealed tickets remaining unsold shall be returned by the proprietor to the local authority. The accounts of tickets sold and those returned by the proprietor shall be maintained by the local authority.

23. The tickets shall be serially numbered and they shall run on consecutively from performance to performance until the series is completed:

Provided that if in any place of entertainment the system of advance booking is in force the tickets for each performance in a day may be serially numbered and each such series of tickets shall run on consecutively from performance to performance for which they are numbered until the series is completed.

24. Tickets for payment of the difference in the case of admission from a lower to a higher class shall also be serially numbered in the manner specified in rule 23 and these tickets shall be shown separately in the register of tickets in Form III and in the return of tickets specified in the permit in Form V.

25. The security furnished under rule 21 shall be maintained in full so long as the permit continues to be in force and shall be liable to forfeiture if the returns are not furnished on the due date along with the receipt for the tax or if the returns are found to be inaccurate. The security shall also, in the event of default, be liable to adjustment towards the tax due at any time without previous intimation.

26. (1) The proprietor shall keep true and correct accounts and submit the returns in the manner specified in the permit in Form V and shall also abide by, and comply with, all the conditions specified therein.

(2) The proprietor shall pay the amount of tax due to the local authority as such times and in such manner as it may fix.

27. The proprietor shall not issue or cause or permit to be issued any ticket being a ticket authorising any person to be admitted to the entertainment, unless the price of admission and the statement hereinafter mentioned are legibly printed, stamped or otherwise marked on such a ticket and if the ticket should be impressed with the official seal of the local authority concerned unless it has been so impressed.

For the purpose of this rule "price of admission" includes the tax due on the total sum paid for admission and there shall be marked on every such ticket a statement that the price marked thereon includes the tax.

28. The proprietor shall also forward to the Executive Authority concerned a return in Form VI showing the number and classes of season tickets issued, the period for which such tickets are available and the gross sum realised thereby, along with the return for the first of the series of entertainments for admission to which such season tickets are valid. If any season ticket is issued subsequently during the course of the series of entertainments for which the season ticket is valid it shall be shown in the return to be sent for the entertainment which takes place next after the issue of the ticket.

29. (1) The proprietor shall not admit or cause or permit to be admitted to the entertainment any person without a ticket unless a person is the holder of a pass entitling him to be admitted without payment and clearly marked "free".

(2) The proprietor shall cause the tickets of all persons about to be admitted to the entertainment to be collected and every such person shall, immediately before admission to the entertainment, deliver the ticket to the person who is collecting the tickets. When a ticket is so collected, one portion of the ticket shall be returned to the person to be admitted to the entertainment and the other portion shall be retained and kept by the proprietor until midday following the conclusion of the entertainment. The portion so retained and kept shall be destroyed immediately thereafter.

(3) A person who has been admitted to an entertainment shall, upon demand made by an officer authorised to enter any place of entertainment under section 9 of the Act during the course of or immediately before or after the entertainment, produce to such officer the portion of the ticket by virtue of which ticket he was admitted or the pass entitling him to be admitted without payment.

30. The proprietor shall keep registers of payment for admission in Form III and shall submit to the local authority returns in Form No. III.

31. The proprietor shall, at all reasonable times, on demand by any officer authorised by the local authority concerned in this behalf produce or cause to be produced before that officer all books and records kept by the proprietor in connection with any entertainment and all tickets and all portions of tickets for the time being in his possession and shall allow that officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.

32. The permit shall be exhibited in a conspicuous place and produced before inspecting officers on demand.

PART V

PAYMENT OF TAX IN CASES WHERE ADMISSION IS CONTROLLED BY MECHANICAL CONTRIVANCE.

33. A proprietor may be permitted by the local authority concerned to avail himself of the provisions of clause (b) of sub-section (1) of section 5 of the Act on his furnishing such security as may be required. He shall be given a permit in Form VII.

34. No person shall, unless he is the holder of a pass clearly marked free, be admitted to an entertainment in respect of which a permit is granted under rule 33 except through

the mechanical contrivance and except on payment of the price of admission inclusive of tax.

35. The security furnished under rule 33 shall be maintained in full so long as the permit continues to be in force and shall be liable to forfeiture if the returns are not furnished on the due date along with the tax or if the returns are found to be inaccurate. The security shall also in the event of refault be liable to adjustment towards the tax due at any time without previous intimation.

36. A proprietor shall keep a register of persons admitted in Form VIII.

37. (1) The proprietor shall keep true and correct accounts and submit returns in the manner specified in the permit in Form VII and shall also abide by, and comply with, all the conditions specified therein.

(2) The proprietor shall pay the tax due to the local authority in such manner as it may direct.

38. Every mechanical contrivance at a place of entertainment shall at all reasonable times be open to inspection by any officer authorised by the local authority concerned in this behalf.

39. The proprietor shall at all reasonable times on demand by such officer authorised by the local authority concerned produce or cause to be produced before that officer all books and records kept by the proprietor in connection with any entertainment and shall allow that officer to inspect and take an account of the same or to remove the same for the purpose of examination or enquiry.

40. The permit granted under rule 33 shall be exhibited in a conspicuous place and produced before the inspecting officers on demand.

PART VI

PAYMENT OF TAX ON ADMISSION TO ENTERTAINMENTS ON PAYMENT OF SUBSCRIPTIONS OR CONTRIBUTIONS TO AN INSTITUTION.

41. (1) When the payment for admission to an entertainment or a series of entertainments is a lump sum paid as subscription or contribution to an institution and when such payment enables the persons making it also to exercise other privileges, or rights in that institution, the proprietor shall apply to the local authority concerned to fix such amount as appears to it to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable on such portion.

(2) Along with the application, the proprietor shall furnish details of the number of persons so subscribing or contributing, the amount realised, the number and nature of the entertainments, the rates of payment for admission for those who have not so subscribed or contributed and the nature of other rights, privileges, etc. to which a person subscribing or contributing to the institution is eligible, and also a copy of the rules and regulations, if any, of the institution.

(3) The local authority concerned shall fix the amount which appears to it to represent the right of admission to the entertainment or series of entertainments and the amount of tax payable thereon and may require the proprietor to furnish such security as it may think fit.

(4) The amount of tax fixed by the local authority concerned shall be paid by the proprietor within seven days from the date of receipt by him of the order of the local authority fixing the amount of tax due.

PART VII

EXEMPTION & REFUNDS.

42. Any proprietor claiming exemption from payment of the tax under sub-section (1) of section 7 of the Act shall, not less than fourteen days before the date of the entertainment, present an application for such exemption to the local authority concerned.

Such application shall be accompanied by a fee of rupees five.

The local authority concerned may, in its discretion, require the proprietor to furnish such security as it considers necessary:

Provided that the local authority may, in its discretion, accept an application presented at shorter notice or after the entertainment has been held, or may dispense with an application altogether, if it is satisfied that the entertainment falls under one or more of the clauses (a) to (d) of the said sub-section.

43. (1) A local authority may, if it is satisfied that the information furnished in the application is correct and complete, that the correct fee has been paid and that the request falls within the scope of sub-section (1) of section 7 of the Act, provisionally grant the exemption.

(2) The exemption granted under sub-rule (1) shall be in the form of certificate in Form IX or X, as the case may be, and the proprietor shall comply with the conditions specified therein.

(3) As soon as the entertainment in respect of which certificate issued is conducted and the accounts prescribed in the certificate are produced by the proprietor, the local

authority may confirm the original order if it is satisfied that the conditions relating to the grant are satisfied. If the accounts are not produced within the time allowed or if any of the conditions prescribed in that behalf are not satisfied, the provisional order issued under sub-rule (1) is liable for cancellation.

(4) Every order passed under sub-rule (3) is final.

44. Where the Government have issued an order under sub-section (3) of section 7 of the Act, exempting any entertainment or class of entertainments falling within a specific description from liability to the entertainments tax the proprietor shall apply to the local authority concerned with a fee of Rupees five and obtain a certificate of exemption in Form XI and comply with the conditions specified therein and in the order of the Government aforesaid granting exemption. The local authority concerned may, in its discretion require the proprietor to furnish such security as it considers necessary:

Provided that the local authority concerned may, in its discretion, accept an application at short notice or after the entertainment has been held or may dispense with an application altogether if it is satisfied that the entertainment is eligible for exemption from liability to the tax, under the general order of the Government.

45. All tickets proposed to be issued in respect of entertainments exempted under sub-section (1) or sub-section (3) of section 7 of the Act, shall be got stamped with the official seal of the local authority concerned.

46. The certificate (referred to in rule 44) shall be exhibited in a conspicuous place and produced before inspecting officers on demand.

PART VIII

(Miscellaneous)

47. Every owner or other person in charge of any theatre, hall or other premises who lets out the same for the purposes of an entertainment which is liable to tax under the Act shall give notice of such entertainment to the local authority concerned and the officer in charge of the police station having jurisdiction over the place. Such notice shall be given at least three days before the entertainment and shall specify the nature of the entertainment, the name and address of the proprietor and the date on which, and the time at which, the entertainment is to be held.

48. Any officer authorised to enter any place of entertainment under section 9 of the Act or any other officer who has to enter any place of entertainment in pursuance of a duty imposed on him by or under the Act or any other law shall, before entering, demand from the proprietor a pass entitling

him to admission without payment. The proprietor shall on demand provide such officer with a pass entitling him to admission without payment and clearly marked "free":

Provided that the failure of the proprietor to comply with the demand shall not prevent such officer from entering the place of entertainment without making any payment and discharging his duty.

49. Any person who commits a breach of any of these rules or of any of the conditions of the permit in Forms V and VII or of any of the certificates in Forms I, IX, X and XI shall on conviction by a magistrate be punishable with fine which may extend to one hundred rupees.

50. Where a form has been prescribed by these rules for the keeping or maintaining of any register or for the submission of any return, only the appropriate form shall be used for the purpose.

51. Where a permit or certificate granted under these rules is lost or accidentally destroyed, a duplicate of the permit or certificate, as the case may be, may be granted on payment of a fee of one rupee and the same shall be superscribed duplicate.

52. The service on a proprietor of any notice, summons or order under the Act or the rules made thereunder may be effected in any of the following ways, namely:—

(a) by giving or tendering it to such proprietor or his manager or his clerk or agent or;

(b) if such proprietor or his manager or clerk or agent is not found, by leaving it at the place of entertainment or last known place of residence or by giving or tendering it to some adult member of his family; or

(c) if the address of such proprietor is known, by sending it to him by registered post; or

(d) if none of the modes aforesaid is practicable by affixing it in some conspicuous place at his last known place of entertainment or residence.

53. (1) Any officer authorised by the local authority concerned may require any person whose evidence he considers necessary for the purpose of any enquiry under the Act or the rules made thereunder to appear before him and give evidence. Such officers may examine such person on oath or affirmation.

(2) Such Officer shall have all the powers conferred on a court by the Code of Civil Procedure, 1908, for the purpose of securing the attendance of persons or the production of documents.

(3) Such officer shall issue a summons for the production of documents or the appearance of any person.

54. A person other than the proprietor appearing before an Officer in pursuance of a summons to give evidence or produce documents in an enquiry under the Act or the rules made thereunder shall be paid from the funds of the local authority concerned travelling allowance and batta at such rates as may be fixed by the State Government from time to time.

By order of the Governor,
S. ANANTAKRISHNAN,
Additional Secretary.

FORM I

[*See Rule* 5 (2)]

Certificate of composition of the entertainments tax.

This is to certify that the proprietor of the entertainment specified below has paid the tax by composition:—

(1) Name of the proprietor.
(2) Description of the entertainment.
(3) Date.
(4) Place.

2. This certificate must not be used for any entertainment other than that specified above, and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment.

No correction or erasure of any kind must be made or allowed to be made in this certificate.

Station: Signature of the Officer,

Date: Designation.

FORM II

(*See Rule* 16)

REGISTER OF ENTERTAINMENTS TAX STAMPS

Place of entertainment

Denomination of stamp

Date	Number of stamps purchased	Number of stamps issued for affixture to tickets	Balance on hand	Remarks
1	2	3	4	5

(Signed)

Proprietor.

FORM III

(See Rules 16, 24 and 30)

REGISTER OF TICKETS SOLD

Place of entertainment.

Entertainment Date

Seating Capacity in each class	Price of admission	Serial number of tickets issued (From numbers to numbers)	Number of tickets sold	Number of free passes issued	Amount received on account of tickets sold		Amount of the entertainment tax		Remarks.
1	2	3	4	5	6		7		8
					Rs.	nP.	Rs.	nP.	
				Total					

(Signed.)

Proprietor.

FORM IV

(*See Rule* 20)

Application to the....................for permission to pay the entertainments tax on the basis of returns under section / the later part of section of the Kerala Local Authorities Entertainments Tax Act, 1961.

Applicant's (Proprietor's) name.
Residential address.
Kind of entertainments.
Place where they will be held.
How often in a week and on what days.
Prices of admission.

Sir,

I beg to apply for grant of permission to pay the entertainments tax on the basis of returns under section 5 of the Kerala Local Authorities Entertainments Tax Act, 1961.

I agree to furnish the security demanded for the payment of the entertainments tax due from me and to furnish true returns of payments for admission to the entertainments under each class of ticket value in such form and at such time as may be stipulated.

I agree to pay the taxes due in respect of each entertainment along with the returns before the next entertainment commences and shall pay any excess found due within seven days after it is demanded.

I agree to and shall abide by all the conditions of the permit.

If I fail to submit true returns it is open to the...to forfeit the security furnished and recover the taxes due from me in addition.

Yours faithfully,

Date :

FORM V

(*See* Rules 21, 24 and 26)

Permit to pay the tax on the Basis of returns.
(Proprietor), dated................

Read :—Application from...................................
in respect of the following entertainment:—

..........................(Proprietor) is permitted to pay the entertainments tax due on the above entertainments on the basis of returns to be submitted by him. This permission is subject to the following conditions :—

(1) This permission may be revoked at any time without reason being assigned and no compensation shall be payable by the...........................on account of any loss caused to the proprietor by reason of such revocation

(2) It is subject to the observance of the provisions of the Kerala Local Authorities Entertainments Tax Act, 1961, the rules and bye-laws framed thereunder and the conditions of this permit and such other conditions as may from time to time be specified.

(3) A correct and complete account shall be maintained in Form III appended to the Kerala Local Authorities Entertainments Tax Rules, 1962 and shall show the number of tickets of every class issued and sold for each performance, the amount received for such tickets and the total of the entertainments tax due thereon. This account and the tickets remaining in stock shall be shown to the inspecting officer with other connected records when demanded for verification. Full facilities shall be given to inspecting officers to check the correctness of the records by counting the number of spectators or the audience during any performance covered by this permit.

(4) A return giving the totals in respect of the particulars prescribed in Form III, appended to the Kerala Local Authorities Entertainments Tax Rules, 1962 for all performances during

$\frac{\text{the week from Monday to Sunday (both inclusive)}}{\text{each day}}$ shall be sent so as to reach the office of............ $\frac{\text{on the Tuesday immediately following}}{\text{on the next working day}}$ at the latest. The amount of tax due shall be paid along with the return.

(*Signature of the Officer.*)
Designation.

FORM VI
(*See* Rule 28)

Return of season tickets sold for the period ending

Class of tickets	Number of tickets sold	Period for which available	Gross sum realised	Amount of tax due	Remarks
1	2	3	4	5	6
....					

Proprietor.

FORM VII

[*See Rule* 33 *and* 37 (1)]

PERMIT FOR THE PAYMENT OF THE TAX ON THE BASIS OF RETURNS AS RECORDED BY MECHANICAL CONTRIVANCE.

Read:—Application from dated 19 in respect of the following entertainments.

Proprietor is permitted to pay the entertainments tax due on the above entertainments on the basis of the returns recorded by the mechanical contrivance installed at the place of entertainment.

(1) This permission may be revoked at any time without reason being assigned and no compensation shall be payable by............. on account of any loss caused to the proprietor by reason of such revocation.

(2) It is subject to the observance of the provisions of the Kerala Local Authorities Entertainments Tax Act, 1961, the rules and byelaws framed thereunder, the conditions of this permit and such other conditions as may from time to time be specified.

(3) A correct and complete account shall be maintained in Form VIII appended to the Kerata Local Authorities Entertainments Tax Rules, 1962 and shall show the number of persons admitted to each class, the amount received and the total of the entertainment tax due thereon. This account shall be shown to the inspecting officers with other connected records when demanded for verification. Full facilities shall be given to the inspecting officers to check the correctness of the records by counting the number of spectators or the audience during any preformance covered by this permit.

(4) A return in form VIII appended to the Kerala Local Authorities Entertainments Tax Rules, 1962 showing the payments for admission made in respect of all performances $\frac{\text{in a week from Monday}}{\text{each day}}$ $\frac{\text{to Sunday (both inclusive}}{\text{(each day)}}$ shall be sent so as to reach the office of the $\frac{\text{undersigned on the Tuesday immediately following}}{\text{(next working day)}}$ at the latest. The amount of tax due shall be remitted along with the return. The number of persons admitted on free passes or at concession rates shall invariably be noted in the returns separately for each performance.

(Signature of the Officer)

Designation.

FORM VIII

[*See Rule* 36]

REGISTER OF NUMBER OF PERSONS ADMITTED BY MECHANICAL CONTRIVANCE

Place of entertainment

Entertainment

Date

Price of admission	Number of persons admitted on payment	Number of persons admitted on free passes	Gross receipts		Amount of tax collected		Remarks
1	2	3	4		5		6
			Rs.	nP.	Rs.	nP.	
		Total					

(Signature of Proprietor)

Designation

FORM IX

(*See Rule*, 43)

Certificate of exemption form entertainments tax

The proprietor having paid to the Local Authority the prescribed fee of rupees five, this is to certify that the entertainment specified below is permitted to be given free of entertainments tax provided that the whole of the takings is devoted to philant-hropic, religious or charitable purposes as specified below.

Description.

Date.

Place.

Purpose for which the proceeds are to be utilised:—

This certificate is issued subject to the following conditions:

(1) The whole of the takings of the entertainment without any deduction for expenses must be paid over to........................

(2) A full and true account of the entire takings shall be furnished by the proprietor to the institution or person specified in condition (1) along with the gross proceeds and as acknowledgement from the institution or person to that effect shall be filed before the officer issuing the certificate within one month after the date of entertainment.

(3) The proprietor shall maintain proper accounts and shall submit to the officer issuing the certificate such returns as prescribed by him.

(4) The proprietor will be liable for the payment of the proper entertainments tax if the officer issuing the certificate is not satisfied that the whole of the taking without any deduction for expenses.

(5) This certificate must not be used for any entertainment other than that specified above and it must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind may be made in the certificate except under the initials of the officer issuing the certificates.

(6) If the entertainment is not given on the date and at the place specified above the proprietor must give notice in writing to that effect to the officer issuing the certificate within one week after the date fixed for holding it.

(7) The deposit of Rs.................made by the proprietor (name).............................as security for devoting the entire gross proceeds for the purposes for which the entertainment is intended will be returned on production of satisfactory proof that they have been so appropriated.

(Signature of the officer issuing the certificate)

Designation

FORM X

(*See Rule* 43)

PROVISIONAL CERTIFICATE FOR EXEMPTION FROM ENTERTAINMENTS TAX.

The proprietor having paid to the Local Authority the prescribed fee of Rs. 5, this is to certify that the entertainment more particularly specified below, having been reported by the proprietor to be one—

(a) of a wholly educational character;

(b) provided for purposes which are partly educational, cultural or scientific by an institution not conducted or established for profit;

(c) provided by an institution not conducted for profit and falling within the scope of section 7 (1) of the Kerala Local Authorities Act, 1961.

(Strike out such of the items as are not applicable) is provisionally exempted from the levy of entertainments tax:—

Description.

Date.

Place.

This certificate is subject to the following conditions :—

1. The proprietor should maintain such accounts and submit to the officer issuing the certificate such returns as are prescribed by him.

2. This certificate is subject to the confirmation by the competent authority ; such confirmation shall be made after the accounts are checked and if the competent authority is satisfied that the conditions relating to the grant have been fulfilled.

3. This certificate must not be used for ony entertainment other than that specified above, and it must be exhibited in a prominent position of the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind may be made in the certificate except under the initials of the officer issuing the certificate.

(Signature of the Officer issuing the certificate).

Designation.

FORM XI

(See Rule 44)

Certificate of exemption from entertainments tax issued in case of exemption granted by Government under sub-section (6) of section 7 of the Kerala Local Authorities Entertainment Act, 1961.

The proprietor having paid to the local authority the prescribed fee of rupees five and having applied for a certificate of exemption from liability to entertainments tax in pursuance of the orders of Government in........................dated................the following certificate is issued to him subject to the conditions laid down below :—

Description of the entertainment.
Date.
Place.

CONDITIONS

(1) The proprietor should maintain accounts and, when the entertainment is over, he should submit his accounts to the officer who has issued the certificate. In the case of an entertainment that lasts for more than one day, the accounts should be maintained correctly from day to day and should be open to inspection by the Inspecting Officers on duty.

(2) In the case of an entertainment that lasts for not more than a day he should send his account within one month from the date of the entertainment together with a receipt for the $\frac{\text{gross}}{\text{net}}$-proceeds from the beneficiary, if any (here enter the $\frac{\text{institution to which}}{\text{person to whom}}$ the proceeds should be given according to the Government Order).

(3) In the case of an entertainment that lasts for more than one day, the officer granting the certificate should determine the stages at which the accounts and the receipts from the beneficiary for the proceeds of the entertainment should be submitted.

(4) The proprietor will be liable for the payment of the proper entertainments tax if the officer issuing the certificate is not satisfied that the conditions under which exemption has been given fulfilled.

(5) This certificate must be exhibited in a prominent position at the public entrance to the place of entertainment at the time the public are admitted and during the entertainment. No correction or erasure of any kind may be made in the certificate except under the initials of the officer issuing the certificate.

(6) If the entertainment is not given on the date and at the place specified above the proprietor must give notice in writing to that effect to the officer issuing the certificate within one week after the date fixed for holding it.

(Signature of the officer issuing
the certificate).

Designation.